

United States



of America

Department of the Treasury
Internal Revenue Service

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED] for tax period 2004, consisting of five (5) pages _____

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11-5



~~STATUTE CLEARED~~

NOV 4 2009

Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2004

2004

(99)

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your social security number

Spouse's social security number

Label

(See instructions on page 16.)

Use the IRS label.
Otherwise, please print or type.

Presidential

Election Campaign
(See page 16.)**Filing Status**

Check only one box.

Exemptions

If more than four dependents, see page 18.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning

, 2004, ending

, 20

(99)

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your social security number

Spouse's social security number

Label

Last name

James D.

Last name

Pieron

Last name

Last name

Home address (number and street). If you have a P.O. box, see page 16.

342 Universitätsstrasse [REDACTED] Churchill Blvd

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Zurich, Switzerland 8006 Mt. Pleasant, MI 48858-9100

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ▶

You Yes No Yes NoSpouse Yes No Yes No1 Single2 Married filing jointly (even if only one had income)3 Married filing separately. Enter spouse's SSN above

and full name here. ▶

4 Head of household (with qualifying person). (See page 17.) If

the qualifying person is a child but not your dependent, enter

this child's name here. ▶

5 Qualifying widow(er) with dependent child (see page 17)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

1

7 70,900

8a

9a

10

11

12

13

14

15b

16b

17

18

19

20b

21

22 70,900

RECEIVED

23

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34a

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Form 1040 (2004)

Page 2

Tax and Credits**Standard Deduction for—**

- People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

All others:

Single or
Married filing
separately,
\$4,850

Married filing
jointly or
Qualifying
widow(er),
\$9,700

Head of
household,
\$7,150

37	Amount from line 36 (adjusted gross income)	37	70,900
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. checked ► 38a	38	
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ► 38b	38b	
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	4,850
40	Subtract line 39 from line 37	40	66,050
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	3,100
42	Taxable Income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	62,950
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	12,481
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	12,481
46	Foreign tax credit. Attach Form 1116 if required	46	12,481
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	12,481
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	0

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	0

Payments

If you have a
qualifying
child, attach
Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election ► 65b	65b	
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	0

Refund

Direct deposit?
See page 54
and fill in 72b,
72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	b	
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	c	
d	Account number	d	
73	Amount of line 71 you want applied to your 2005 estimated tax	73	
74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	0
75	Estimated tax penalty (see page 55)	75	

Amount You Owe

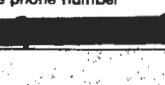
Do you want to allow another person to discuss this return with the IRS (see page 56)? Yes. Complete the following. No

Designee's name ► Mr. Chris Werwega Phone no. ► Personal identification number (PIN) ►

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Joint return?
See page 17.
Keep a copy
for your
records.

Your signature	Date	Your occupation	Daytime phone number
	28-Nov-05	Pres. JDFX Tech. AG	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	Phone no.	()	

Form 1116

Department of the Treasury
Internal Revenue Service (98)

Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

2004

Attachment
Sequence No. 19► Attach to Form 1040, 1040NR, 1041, or 980-T.
► See separate instructions.

Name

James D. Pieron

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See Categories of Income on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

a <input type="checkbox"/> Passive income	d <input type="checkbox"/> Shipping income	g <input type="checkbox"/> Lump-sum distributions
b <input type="checkbox"/> High withholding tax interest	e <input type="checkbox"/> Dividends from a DISC or former DISC	h <input type="checkbox"/> Section 901(j) income
c <input type="checkbox"/> Financial services income	f <input type="checkbox"/> Certain distributions from a foreign sales corporation (FSC) or former FSC	i <input type="checkbox"/> Certain income re-sourced by treaty
		j <input checked="" type="checkbox"/> General limitation income

k Resident of (name of country) ► Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ►	Switzerland			
1 Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):	70,900			1A 70,900
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	4,850			
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions) .				
e Gross income from all sources (see instructions) .				
f Divide line 3d by line 3e (see instructions) . . .				
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)				
b Other interest expense				
5 Losses from foreign sources	4,850			6 4,850
6 Add lines 2, 3g, 4a, 4b, and 5				
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ►				7 66,050

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one)	Foreign taxes paid or accrued								
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			(e) Other foreign taxes paid or accrued	Taxes withheld at source on:			(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (i) through (w))
(m) Paid	(n) Accrued	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Dividends	(t) Rents and royalties	(u) Interest		
A 12-31-04					8350				7348	7,348
B					CHF					
C										

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ► 8 7,348

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form 1116 (2004)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	7,348	
10	Carryback or carryover (attach detailed computation)	10	5,133	
11	Add lines 9 and 10	11	12,481	
12	Reduction in foreign taxes (see page 15 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13	12,481	
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14	66,050	
15	Adjustments to line 14 (see page 16 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19)	16	66,050	
17	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption	17	66,050	
<i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.</i>				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18	1	
19	Individuals: Enter the amount from Form 1040, line 43. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19	12,481	
<i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.</i>				
20	Multiply line 19 by line 18 (maximum amount of credit)	20	12,481	
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions)	21	12,481	

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31	12,481	
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	32	-0-	
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 46; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33	12,481	

Supplement to form 1116

James D. Pieron SS# [REDACTED]

Form 1116 -Foreign Tax Carryovers

Year	Maximum Limitation	Taxes Paid	Unused Tax	Carryover applied
1998	\$6,806	\$10,708	+\$3,902 *	
1999	\$26,371	\$25,752	(\$619)	\$619
2000	0	0	0	
2001	\$5,279	\$9,891	+\$4,612	
2002	0	0	0	
2003	0	\$559	+\$559	
2004	\$12,481	\$7348	(\$5,133)	\$5,133
2005	\$6,771	\$5,426	(\$1,345)	\$38

* Only used \$619 of Carryover for 1999, balance expired after 5 years.